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The Directors
Heidelberger Fuels Limited
Park Square
3160 Solihull Parkway
Birmingham Business Park
Birmingham
B37 7YN

Your ref

Our ref

Contact

20 November 2001

Dear Sirs

Notice of resignation – Heidelberger Fuels Limited (no. 3568686)

We hereby give notice of our resignation as auditors of the company with effect from today's date.

We enclose our statutory statement given in connection with our ceasing to act.

Yours faithfully

KPMG

Enclosures:



A18
COMPANIES HOUSE

AZTP36CC

0023
05/12/01



KPMG, a partnership established under English law, is a member of KPMG International, a Swiss association

KPMG is registered to carry on audit work and authorised to carry on investment business

by the Institute of Chartered Accountants in England and Wales. The principal place of

business is 8 Salisbury Square, London EC4Y 8BB where a list of partners' names is open to inspection